



## AUDITOR'S REPORT

We have examined the Balance Sheet of "S.P. FOUNDATION, AT-GUHALAPADA PO/PS- NIMAPARA, DIST- PURI, ODISHA- 752106 as on 31<sup>st</sup> March 2023 and Receipt & Payment and Income & Expenditure Account of the year ending on that date which are in agreement with the books of Accounts maintained by the Organisation.

We have obtained all the information and explanation to the best of our knowledge and belief were necessary for the purpose of Audit. In our opinion proper books of Accounts have kept by the Organisation visited by us so far as appears our examination of the books subject to the comments given below.

In our opinion and to the best of the information given to us the said account gives a true and fair view.

1. In case of Balance sheet of the state affairs on the above named Organisation as on 31<sup>st</sup> March 2023.
2. In case of Receipt & Payment Account for the Year ending 31<sup>st</sup> March 2023.
3. In case of Income & Expenditure Account for the Year ending 31<sup>st</sup> March 2023.

Date: 31/12/2023  
Place: Bhubaneswar



TRIPATHY & CO  
CHARTERED ACCOUNTANTS

*Surya Narayan Tripathy*  
CA. SURYA NARAYAN TRIPATHY (FCA)  
(Partner)

M. No. - 065470

UDIN - 24065470 BKEZVH7716

**S.P. FOUNDATION**  
Regd. Office, At-Guhalapada,P.O./P.S-Nimapara,Dist-Puri,Odisha, PIN-752106

**Balance Sheet as on 31st March,2023**

Liabilities	Amount	Asset	Amount
<b>Capital Fund</b>		<b>Fixed Assets</b>	
Opening Balance	2,94,413.00	<b>Furniture &amp; Fixture</b>	1,02,231.00
Less: Excess of Expenditure	5,763.00	Less: Dep.@10%	10,223.00
			92,008.00
		<b>Cycle</b>	9954.00
		Less: Dep.@10%	995.00
			8,959.00
Unsecured Loan	1,59,045.00	<b>Vehicle</b>	26762.00
Unsecured Loan for SFURTI PROJECT	7,75,865.00	Less: Dep.@10%	2,676.00
Unsecured loan for AHVY Project	4,99,800.00		24,086.00
		<b>Library Books</b>	48,698.00
		Less: Dep.@10%	4,870.00
			43,828.00
		<b>Computer</b>	39,165.00
Security Deposit Payble	2,75,554.00	Less: Dep.@10%	3,917.00
			35,248.00
		<b>Projector</b>	11,245.00
		Less: Dep.@10%	1,125.00
			10,120.00
		<b>Utensils</b>	21,946.00
		Less: Dep.@10%	2,195.00
			19,751.00
		<b>Water Filter</b>	2,585.00
		Less: Dep.@10%	259.00
			2,326.00
		<b>Camera</b>	3,990.00
		Less: Dep.@10%	399.00
			3,591.00
		<b>Fan</b>	3,874.00
		Less: Dep.@10%	387.00
			3,487.00
		<b>Training Equipments</b>	70,143.00
		Less: Dep.@10%	7,014.00
			63,129.00
<b>Current Liabilities &amp; Provisions</b>		<b>Current Assets</b>	
Audit Fees Payable	20,000.00	D&TD WORKSHOP Receivable	2,40,000.00
Salary Payable	1,74,000.00	AHVY Project Mangement Cost Receivable	4,99,800.00
Website Development Expense Payable	1,00,000.00	AHVY Project Receivable	69,000.00
		New Delhi, 1st installment	1,50,000.00
		Advance for Expenses	11,205.00
		TDS Receivable for FY 2020-21	6,700.00
		TDS Receivable for FY-2021-22	11,167.00
		TDS Receivable for FY-2022-23	3,489.00
		SFURTI Project Receivable for FY21-22	81,745.00
		Advance Payment for SFURTI Project	5,57,000.00
		<b>Closing Balance</b>	
		Cash at Bank,SBI,GEN	16,870.00
		Cash at Bank,SBI,Textile Proj.	11,305.00
		Cash at Bank,SBI.,FCRA	3,825.00
		Cash at Bank,BOI,Consumer	7,689.00
		Cash at Bank,BOI,SFURTI	3,05,756.00
		Cash in Hand	10,830.00
<b>Total</b>	<b>22,92,914.00</b>	<b>Total</b>	<b>22,92,914.00</b>

Date:31/12/2023  
Place:Bhubaneswar



TRIPATHY & CO.  
CHARTERED ACCOUNTANTS  
*(Signature)*  
CA. S. N. TRIPATHY (FCA)  
PARTNER  
UDIN-24065470BKCVH7716

**S.P. FOUNDATION**  
 Regd. Office, At-Guhalapada,P.O./P.S-Nimapara,Dist-Puri,Odisha, PIN-752106

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
To Opening Balance		By Traveling & Conveyance	25,460.00
Cash at Bank,SBI,GEN	71,250.00	By Staff Salary	1,20,000.00
Cash at Bank,SBI,Textile Proj.	10,922.00	By Postage & telegram	14,680.00
Cash at Bank,SBI,FCRA	4,719.00	By Printing & Stationery	12,470.00
Cash at Bank,BOI,Consumer	7,420.00	By House Rent	1,50,000.00
Cash at Bank,BOI,SFURTI	52,236.00	By Electricity Charge	21,340.00
Cash in hand	14,920.00	By Telephone expenditure	21,476.00
To Membership Fee		By News Paper & Periodicals	8,640.00
To Public donation	80,500.00	By Observation of National days	20,250.00
To Bank Interest Received	1,50,000.00	<b>PROGRAMS</b>	
To Training on Handicraft	5,980.00	By Sport & Games	30,620.00
To Cultural Programme	84,800.00	By Awareness on Swachha Bharat Mission	18,452.00
To Agricultural Training	55,460.00	By ODIC/CPLI Programs	22,860.00
To Skill Development Training Programme	85,840.00	By Computer Training Center	20,568.00
To Training to PRI members	1,01,470.00	By Tailoring,Stitching & embroidery	35,680.00
To Training to SHG members	79,830.00	By Programme for Aged care	32,360.00
To Training to CBOS	87,147.00	By Youth Training Programme	28,647.00
To Youth Training Programme	63,980.00	By Human Resources Development Training	32,180.00
To Human Resources Development Training	1,05,470.00	By AHVY Project Management Cost	36,410.00
To Vocational Training Programme	84,810.00	By Training on Handicrafts	25,240.00
Grant-in-Aid-	99,210.00	By Child care Programme	28,620.00
Grant-in-Aid Received From		By SHG Promotion & Formation	25,429.00
		By Enviroment Awareness	18,647.00
		By Education Program	15,840.00
SFURTI Project Grand-in-aid	1,70,955.00	By Water & Sanitation	12,168.00
		By Training to PRI Members	21,460.00
		By Training to SHG Members	22,487.00
		By Training to CBOs	18,450.00
		By Skil Development Training pro	25,289.00
		By Social Foreest & Plantation	12,168.00
		By Culture Program	22,671.00
		By Health program	26,924.00
		By Consumer Awareness programme	25,158.00
		By SFURTI Project	98,000.00
		By Audit Fees	10,000.00
		By Closing Balance	
		Cash at Bank,SBI,GEN	16,870.00
		Cash at Bank,SBI,Textile Proj.	11,305.00
		Cash at Bank,SBI,FCRA	3,825.00
		Cash at Bank,BOI,Consumer	7,689.00
		Cash at Bank,BOI,SFURTI	3,05,756.00
		Cash in hand	10,830.00
<b>Total</b>	<b>14,16,919.00</b>	<b>Total</b>	<b>14,16,919.00</b>

Date:31/12/2023  
 Place:Bhubaneswar



**TRIPATHY & CO.**  
**CHARTERED ACCOUNTANTS**  
 (A. S. N. TRIPATHY (FCA)  
 PARTNER

UDIA - 24065470BKCZVH7716

**S.P. FOUNDATION**  
 Regd. Office, At-Guhalapada, P.O./P.S-Nimapara, Dist-Puri, Odisha, PIN-752106

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Traveling & Conveyance	25,460.00	By Membership Fee	80,500.00
To Staff Salary	2,90,000.00	By Public donation	1,50,000.00
To Postage & telegram	14,680.00	By Bank Interest Received	5,980.00
To Printing & Stationery	12,470.00	By Training on Handicraft	84,800.00
To House Rent	1,50,000.00	By Cultural Programme	55,460.00
To Electricity Charge	21,340.00	By Agricultural Training	85,840.00
To Telephone expenditure	21,476.00	By Skill Development Training Programme	1,01,470.00
To News Paper & Periodicals	8,640.00	By Training to PRI members	79,830.00
To Observation of National days	20,250.00	By Training to SHG members	87,147.00
		By Training to CBOs	63,980.00
<b>PROGRAMS</b>		By Youth Training Programme	1,05,470.00
To Sport & Games		By Human Resources Development Training	84,810.00
To Awareness on Swachha Bharat Mission	30,620.00	By Vocational Training Programme	99,210.00
To ODIC/CPLI Programs	18,452.00		
To Computer Training Center	22,860.00		
To Tailoring, Stitching & embroidery	20,568.00		
To Programme for Aged care	35,680.00	<b>Grant-in-Aid</b>	
To Youth Training Programme	32,360.00	Grant-in-Aid Received From	
To Human Resources Development Training	28,647.00	SFURTI Project Grand-in-aid	1,74,444.00
To AHVY Project Management Cost	32,180.00		
To Training on Handicrafts	36,410.00	By Excess of Expenditure over income	5,763.00
To Child care Programme	25,240.00		
To SHG Promotion & Formation	28,620.00		
To Environment Awareness	25,429.00		
To Education Program	18,647.00		
To Water & Sanitation	15,840.00		
To Training to PRI Members	12,168.00		
To Training to SHG Members	21,460.00		
To Training to CBOs	22,487.00		
To Skil Development Training pro	18,450.00		
To Social Foreest & Plantation	25,289.00		
To Culture Program	12,168.00		
To Health program	22,671.00		
To Consumer Awareness programme	26,924.00		
To SFURTI Project	25,158.00		
To Audit Fees	98,000.00		
To Depreciation	10,000.00		
	34,060.00		
<b>TOTAL</b>	<b>12,64,704.00</b>	<b>TOTAL</b>	<b>12,64,704.00</b>

Date: 31/12/2023  
 Place: Bhubaneswar



TRIPATHY & CO.  
 CHARTERED ACCOUNTANTS

*(Signature)*  
 CA. S. N. TRIPATHY (FCA)  
 PARTNER

UDIN - 24065470BKZVH7716